

# **Civil Air Patrol (CAP)**

## **Department of Public Safety – Program 6**

### **I. PROGRAM OBJECTIVE**

The purpose of this program is to fund aviation education, cadet training, and support for Search and Rescue missions throughout Alaska.

### **II. PROGRAM PROCEDURES**

Budgets for CAP are approved annually by the Legislature.

### **III. COMPLIANCE REQUIREMENTS AND SUGGESTED AUDIT PROCEDURES**

#### **A. TYPES OF SERVICES ALLOWED AND UNALLOWED**

##### Compliance Requirement

Budgeted monies must be used by the CAP to provide, maintain, staff and administer CAP program objectives.

##### Suggested Audit Procedure

- Test to ascertain whether expenditures were made to further program objectives.

#### **B. ELIGIBILITY**

The auditor is not expected to determine eligibility.

#### **C. MATCHING, LEVEL OF EFFORT, AND/OR EARMARKING REQUIREMENTS**

There are no matching requirements.

#### **D. REPORTING REQUIREMENTS**

##### Compliance Requirement

The CAP must submit a properly certified bill monthly to the Department. The bill must include a full accounting of expenses submitted for reimbursement.

##### Suggested Audit Procedure

- Review copies of bills and supporting documentation to determine accuracy and completeness.

#### **E. SPECIAL TESTS AND PROVISIONS**

##### Compliance Requirement

There are no special tests or provisions.

Suggested Audit Procedure

- Audit expenditures to determine if they are consistent with furthering program objectives.

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